



MERL-1544

DECLARATION AND POWER OF ATTORNEY

DECLARATION:

As a below named inventor, I hereby declare that my residence, post office address and citizenship are as stated below next to my name. I believe, the below named inventors are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention for OPTIMAL BIT ALLOCATION FOR ERROR RESILIENT VIDEO TRANSCODING, the specification of which was filed on February 11, 2004 as U.S. Patent Application serial number 10/776,571. I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims. I acknowledge the duty to disclose information which is material to patentability in accordance with Title 37, Code of Federal Regulations, §1.56.

I hereby declare that all statements made of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

POWER OF ATTORNEY:

I hereby appoint the following attorneys with full power of substitution to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

Dirk Brinkman, Reg. No. 35,460

Andrew J. Curtin, Reg. No. 48,485

All correspondence should be addressed to:

Patent Department

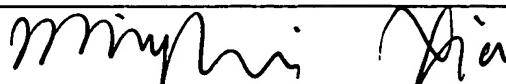
Mitsubishi Electric Research Laboratories, Inc.

201 Broadway

Cambridge, Massachusetts 02139

All telephone calls should be directed to Dirk Brinkman, (617) 621-7539.

Inventor's Full Name:	Anthony Vetro
Inventor's Signature:	
Date:	
Residence: (City, State and/or country)	353 Harvard Street Unit 45 Cambridge, MA 02138 USA
Citizenship:	U.S.A.
Post Office Address:	353 Harvard Street Unit 45 Cambridge, MA 02138 USA

Inventor's Full Name:	Minghui Xia
Inventor's Signature:	
Date:	6/21/04
Residence:	2902 Hunters Glen Drive Plainsboro, NJ 08536 USA
Citizenship:	People's Republic of China
Post Office Address:	2902 Hunters Glen Drive Plainsboro, NJ 08536 USA

Inventor's Full Name:	Bede Liu
Inventor's Signature:	
Date:	June 3, 2004
Residence:	248 Hartley Avenue Princeton, NJ 08540 USA
Citizenship:	United States
Post Office Address:	248 Hartley Avenue Princeton, NJ 08540 USA

Inventor's Full Name:	Huifang Sun
Inventor's Signature:	
Date:	
Residence:	2 Skyline Drive Billerica, MA 01821
Citizenship:	USA
Post Office Address:	2 Skyline Drive Billerica, MA 01821